## II. AMENDMENTS TO THE SPECIFICATION

Please replace paragraph 37 of the specification with the following amended paragraph: [0037] The invention also includes a semiconductor formed by the above process. Semiconductor includes a contact 50, 150 (FIGS. 19 and 20, respectively) having a contact having a portion that extends on two vertical sides of at least one vertical structure 10 adjacent a gate electrode 14. A single insulating layer 24 having a portion that extends on two opposing vertical sides of a second portion of the spacer 16 and contacts the gate electrode 14. The contact does not horizontally overlap an adjacent second gate electrode. As shown in FIG. 19, contact 50 may contact substrate 12 adjacent spacer 16. Alternatively, as shown in FIG. 20, contact 150 may contact gate electrode 14. As also shown in FIGS. 19 and 20, contact 50, 150 includes an upper portion 52, 152 that is larger than a lower, contact portion 54, 154.

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